

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Muncie Community Schools (1970)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$447,564	\$475,808	n/a	6%
	11100 Elementary	\$10,681,542	\$11,392,972	\$10,748,194	1%	-6%
	11200 Middle/Junior High	\$3,767,370	\$4,800,778	\$4,874,087	29%	2%
	11300 High School	\$5,659,702	\$6,161,940	\$6,725,476	19%	9%
	11430 Distributive Education	\$98,716	\$112,585	\$114,706	16%	2%
	11510 Cooperative Education	\$141,433	\$100,908	\$131,195	-7%	30%
	11520 Area School Participation	\$2,223,412	\$2,653,963	\$3,098,693	39%	17%
	11590 Other Vocational Education Programs	\$1,115,766	\$293,757	\$355,115	-68%	21%
	11910 Competency Testing	\$0	\$658,230	\$487,043	n/a	-26%
	11920 Project 4R	\$2,057	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$130,990	\$248,868	\$288,605	120%	16%
	12210 Mild Mental Handicap	\$445,604	\$701,188	\$452,747	2%	-35%
	12220 Moderate Mental Handicap	\$228,042	\$0	\$0	-100%	n/a
	12230 Mental Handicap	\$61,862	\$75,800	\$122,962	99%	62%
	12310 Orthopedic Impairment	\$44,835	\$79,597	\$0	-100%	-100%
	12320 Multiple Handicap	\$63,739	\$0	\$0	-100%	n/a
	12330 Visual Impairment	\$36,833	\$0	\$0	-100%	n/a
	12340 Hearing Impairment	\$180,518	\$46,285	\$57,534	-68%	24%
	12350 Homebound	\$114,422	\$0	\$0	-100%	n/a
	12410 Emotional Handicap - Full Time	\$354,102	\$158,145	\$208,678	-41%	32%
	12510 Communication Disorder	\$524,505	\$0	\$0	-100%	n/a
	12520 Compensatory	\$8,306	\$459	\$0	-100%	-100%
	12610 Learning Disability - Full Time	\$803,623	\$430,239	\$504,687	-37%	17%
	12710 Equal Opportunity At Risk	\$556,509	\$60,291	\$78,624	-86%	30%
	12810 Special Education Preschool	\$592,056	\$625,431	\$655,416	11%	5%
	12900 Other Special Programs	\$466,086	\$119,886	\$109,737	-76%	-8%
	13100 Adult Basic Education	\$1,696	\$0	\$0	-100%	n/a
	13200 Advanced Adult Education	\$632,687	\$412,130	\$356,984	-44%	-13%
	13300 Occupational Programs	\$0	\$0	\$0	n/a	n/a
	13900 Other Adult/Continuing Ed Programs	\$256,065	\$310,481	\$322,772	26%	4%
	14100 Elementary	\$54,850	\$1,896	\$44,878	-18%	> 500%
	14300 High School	\$94,530	\$113,998	\$162,713	72%	43%
	16100 Remediation Testing	\$78,993	\$135,128	\$119,296	51%	-12%
	16200 Preventive Remediation	\$5,057	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$4,112	\$1,910	\$0	-100%	-100%
	22220 School Library	\$414,785	\$509,077	\$528,728	27%	4%
	22230 Audiovisual	\$95,418	\$0	\$0	-100%	n/a
	22240 Education Television	\$78,092	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$0	\$22	\$0	n/a	-100%

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	24100 Office of the Principal Services	\$2,099,264	\$2,151,349	\$2,264,175	8%	5%
	26497 Teachers Retirement Fund	\$688,947	\$1,933,163	\$2,151,591	212%	11%
	41100 Transfer Tuition	\$22,917	\$748,981	\$769,365	> 500%	3%
	41300 Area Vocational Schools	\$0	\$0	\$0	n/a	n/a
	41500 Interlocal Agreements - Special Education	\$0	\$0	\$0	n/a	n/a
	41600 Joint Services and Supply - Other	\$0	\$2,030,478	\$0	n/a	-100%
<b>Student Academic Achievement Total</b>		<b>\$32,829,443</b>	<b>\$37,517,500</b>	<b>\$36,209,811</b>	<b>10%</b>	<b>-3%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$279,675	\$12,951	\$0	-100%	-100%
	21120 Attendance Services	\$19,753	\$0	\$0	-100%	n/a
	21130 Social Work Services	\$0	\$63,688	\$139,190	n/a	119%
	21190 Other Attendance/Social Work Services	\$0	\$2,840	\$0	n/a	-100%
	21210 Service Area Direction	\$14,661	\$64,474	\$30,549	108%	-53%
	21220 Counseling Services	\$767,120	\$946,317	\$1,130,441	47%	19%
	21240 Information Services	\$98,126	\$0	\$0	-100%	n/a
	21310 Service Area Direction	\$9,174	\$3,280	\$12,701	38%	287%
	21320 Medical Services	\$21,774	\$49,814	\$19,366	-11%	-61%
	21340 Nurse Services	\$466,802	\$577,065	\$608,417	30%	5%
	21390 Other Health Services	\$68,958	\$0	\$0	-100%	n/a
	21420 Psychological Testing	\$245,977	\$0	\$0	-100%	n/a
	21610 Service Area Direction	\$168,001	\$10,428	\$0	-100%	-100%
	21690 Other Special Education Administration	\$50,462	\$0	\$0	-100%	n/a
	21710 Service Area Direction	\$0	\$10,600	\$6,535	n/a	-38%
	22110 Service Area Direction	\$834,350	\$1,244,884	\$1,205,157	44%	-3%
	22120 Instruction & Curriculum Development	\$75,872	\$2,719	\$2,764	-96%	2%
	22130 Instructional Staff Training Services	\$415	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$22,027	\$527	\$75	-100%	-86%
	23110 Service Area Direction	\$500	\$557	\$6,003	> 500%	> 500%
	23120 Service Area Assistants	\$11,923	\$13,853	\$12,452	4%	-10%
	23190 Other Governing Body Services	\$76,807	\$0	\$4,867	-94%	n/a
	23210 Office of the Superintendent	\$234,590	\$533,997	\$593,653	153%	11%
	23220 Community Relations	\$1,300	\$38,453	\$40,127	> 500%	4%
	23290 Other Executive Administrative Services	\$4	\$0	\$0	-100%	n/a
	26710 Technology Support and Maintenance	\$0	\$462,258	\$692,276	n/a	50%
<b>Student Instructional Support Total</b>		<b>\$3,468,272</b>	<b>\$4,038,705</b>	<b>\$4,504,573</b>	<b>30%</b>	<b>12%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$39,820	\$23,138	\$26,556	-33%	15%
	23160 Promotion Expenses	\$10,477	\$2,219	\$11,269	8%	408%

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	25110 Office of the Business Manager	\$133,117	\$133,908	\$139,727	5%	4%
	25240 Payroll Services	\$31,866	\$39,506	\$40,777	28%	3%
	25250 Financial Accounting	\$40,740	\$59,805	\$61,741	52%	3%
	25291 Refund of Revenue	\$2,627	\$0	\$68	-97%	n/a
	25292 Petty Cash	\$97	\$0	\$0	-100%	n/a
	25353 Skilled Craft Employees	\$0	\$534,250	\$551,510	n/a	3%
	25410 Service Area Direction	\$45,071	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$5,465,777	\$6,598,592	\$6,147,736	12%	-7%
	25440 Maintenance of Equipment	\$464,474	\$364,670	\$374,450	-19%	3%
	25460 Security Services	\$185,755	\$309,963	\$336,584	81%	9%
	25470 Insurance (other than buses)	\$115,993	\$401,197	\$366,113	216%	-9%
	25510 Service Area Direction	\$0	\$368,009	\$132,890	n/a	-64%
	25520 Vehicle Operation	\$130,468	\$26,437	\$27,276	-79%	3%
	25530 Monitoring Services	\$0	\$42,956	\$45,092	n/a	5%
	25540 Vehicle Servicing and Maintenance	\$51,497	\$115,001	\$92,473	80%	-20%
	25550 Purchase of School Buses	\$0	\$0	\$0	n/a	n/a
	25560 Insurance on Buses	\$1,834	\$2,520	\$6,203	238%	146%
	25580 Contracted Transportation Services	\$1,462,852	\$2,350,689	\$2,415,367	65%	3%
	25590 Other Pupil Transportation Services	\$0	\$0	\$104,826	n/a	n/a
	25620 Food Preparation and Dispensing	\$1,084,438	\$1,176,409	\$1,199,336	11%	2%
	25640 Food Purchases	\$1,218,213	\$1,263,639	\$1,302,503	7%	3%
	25720 Purchasing	\$18,131	\$54,182	\$56,342	211%	4%
	25730 Warehousing and Distributing	\$24,926	\$27,205	\$28,830	16%	6%
	25740 Printing, Publishing and Duplicating	\$44,148	\$74,458	\$77,014	74%	3%
	25920 Ditch Assessments	\$388	\$467	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$11,870	\$2,692	\$0	-100%	-100%
	26495 Official Bonds	\$2,735	\$3,218	\$3,218	18%	0%
	26499 Other	\$45,287	\$0	\$0	-100%	n/a
	26600 Data Processing	\$29,749	\$670	\$317	-99%	-53%
	29000 Support Services - Other	\$5,325,233	\$11,013,770	\$0	-100%	-100%
	31000 Direction of Community Services	\$286,569	\$61,362	\$44,264	-85%	-28%
	32000 Community Recreation	\$24,626	\$63,651	\$60,860	147%	-4%
	33000 Civic Services	\$16,681	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$145,194	\$183,900	\$209,891	45%	14%
	39100 High School Band Uniforms	\$0	\$0	\$18,027	n/a	n/a
	39400 Latch Key Kids Program	\$0	\$0	\$0	n/a	n/a
	39500 Child Care Services	\$192,683	\$203,745	\$208,530	8%	2%
	39900 Other Community Services	\$122,950	\$228,850	\$174,743	42%	-24%
	49200 Scholarships	\$0	\$0	\$0	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$223,101	\$200,239	\$280,500	26%	40%

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<b>Overhead and Operational Total</b>		<b>\$16,999,390</b>	<b>\$25,931,318</b>	<b>\$14,545,034</b>	<b>-14%</b>	<b>-44%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$144,191	\$43,188	\$48,902	-66%	13%
	25350 Building Acquisition/Construction/Improvement	\$429,020	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$820,387	\$4,122,704	\$19,971,428	> 500%	384%
	25352 Energy Savings Contracts	\$0	\$286,883	\$286,883	n/a	0%
	25355 Sports Facilities	\$0	\$63,105	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$301,406	\$8,000	\$1,200	-100%	-85%
	25380 Purchase of Mobile or Fixed Equipment	\$391,582	\$625,616	\$664,221	70%	6%
	25390 Other Facilities Acquisition & Construction	\$0	\$75,345	\$119,159	n/a	58%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$663,990	\$265,000	n/a	-60%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$248,960	\$114,019	n/a	-54%
	53100 Buildings, LEASE RENTAL	\$3,616,000	\$3,613,771	\$5,269,521	46%	46%
<b>Nonoperational Total</b>		<b>\$5,702,585</b>	<b>\$9,751,563</b>	<b>\$26,740,334</b>	<b>369%</b>	<b>174%</b>
<b>prorated</b>						
	26491 PERF	\$587,746	\$734,026	\$860,697	46%	17%
	26492 Social Security	\$2,822,852	\$2,886,611	\$2,945,972	4%	2%
	26493 Workmen's Compensation	\$48,036	\$280,454	\$276,128	475%	-2%
	26494 Group Insurance	\$4,536,309	\$11,847,900	\$24,428,356	439%	106%
	26496 Unemployment Compensation	\$58,901	\$31,165	\$32,544	-45%	4%
	26498 Severance/Early Retirement Pay	\$0	\$0	\$2,605	n/a	n/a
<b>prorated Total</b>		<b>\$8,053,843</b>	<b>\$15,780,156</b>	<b>\$28,546,302</b>	<b>254%</b>	<b>81%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$39,039,050	\$49,859,157	\$57,313,584	47%	15%	58.2%	53.6%	51.8%
Student Instructional Support	\$4,015,708	\$5,321,654	\$7,062,794	76%	33%	6.0%	5.7%	6.4%
Overhead and Operational	\$18,253,740	\$28,080,826	\$19,403,662	6%	-31%	27.2%	30.2%	17.6%
Nonoperational	\$5,745,035	\$9,757,605	\$26,766,014	366%	174%	8.6%	10.5%	24.2%
<b>Grand Total</b>	<b>\$67,053,533</b>	<b>\$93,019,241</b>	<b>\$110,546,054</b>	<b>65%</b>	<b>19%</b>			

FY1997      FY2006      FY2007

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	<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	64.2%	59.3%	58.2%		